



ST-8-X Amended Tire User Fee Return

Information and Instructions

General Instructions

Who must file Form ST-8-X?

You must file Form ST-8-X if you filed Form ST-8, Tire User Fee Return, and

- you want to correct your Tire User Fee Return, either to pay more fee or to request a credit for the fee you overpaid; or
- you are making corrections to the nonfinancial information on your return.

Do not file Form ST-8-X for amounts of less than \$1.

You must file one Form ST-8-X for each reporting period you want to amend. For example, if you file Form ST-8 quarterly, you must file one Form ST-8-X for each quarter you are amending. You cannot file one ST-8-X to amend several quarters.

Note: If you received a notice from us that your original return is not processable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for an overpayment of the Tire User Fee changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and the previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and the previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

You may obtain forms by

- visiting our Web site at **www.ILtax.com**
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- calling our "Illinois Tax Fax" fax-on-demand service at **217 785-3400**
- writing us at
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our Web site at **www.ILtax.com**
- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD-telecommunications device for the deaf at **1 800 544-5304**
- for general questions, writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

If you have a specific question about an amended return you have filed, call us at 217 782-7897 or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed return?

Mail your completed return to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Which parts of this form must I complete?

Everyone must complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid, and
- Part 4 if you are changing financial information.

Part 1: Identify your business

Write your Illinois business tax (IBT) number as it appears on your original Form ST-8. Also, write the liability period for which you are filing the amended return. Next, write the name of your business as it appears on your original return. Finally, write your current mailing address **only** if it is **different** from the address on your original return. Be sure to mark the box that indicates your address is different.

Part 2: Check the reason you are correcting your return

Check the reason (1 through 8) that best explains why you are correcting your original Form ST-8.

If you checked Reason 2c (tires sold to an Illinois business for resale), you must write the business' IBT number on the line provided. If you sold tires to more than one business, write each business' IBT number on a separate sheet, and attach it to your return.

If you checked Reason 2i (other), please explain the reason for the fee exemption on the lines provided. Attach additional sheets if necessary.

If you checked Reason 6 (the original IBT number was incorrect), you must write the correct IBT number on the line provided.

If you checked Reason 7 (the original liability period was incorrect), you must write the correct liability period on the line provided.

Check Reason 8 only if Reasons 1 through 7 do not apply. Please explain why you are correcting your original return on the lines provided. Attach additional sheets if necessary.

Part 3: If you are claiming an overpayment, you must answer the following questions

- 1 Did you collect the overpaid fee from your customer? If you did not, skip Question 2, and go to Part 4.
- 2 If you answered "yes" to Question 1, did you unconditionally refund the overpaid fee? If not, we cannot approve your request for credit until you have fully refunded the fee to your customer.



Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial information on your return. When writing your figures, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Column A

Write the figures from your most recent return. These figures may be from your original Form ST-8 or from any corrections you have made since you filed your original Form ST-8.

Column B

Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Lines 1 through 15

Write the amounts in Columns A and B.

Lines 16 through 18

Complete Column B.

Part 4: Individual Line Instructions

Special instructions for specific lines in Part 4 are below. See your original Form ST-8 instructions for any items that are not explained below.

Penalty and Interest Information

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days after you receive an assessment. We will bill you for any amounts owed. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, call 1 800 356-6302.

Line 9

If you are increasing the amount due, write in Column A the total amount of any penalty you were assessed, plus any penalty reported on your original return. If you choose not to figure your penalty in Column B, we will figure it for you.

If you are reducing the amount due, you must refigure the amount of penalty you owe in order to receive credit in Line 17.

Line 10

If you are increasing the amount due, write in Column A the total amount of any interest you were assessed, plus any interest on your original return. If you choose not to figure your interest in Column B, we will figure it for you.

If you are reducing the amount due, you must refigure the amount of interest you owe in order to receive credit in Line 17.

Line 16

Write the total amount you have paid. This number includes the amount you paid with your original Form ST-8, any subsequent amended returns, and any assessment payments you have made for this liability period. Be sure to reduce the total paid by any credit or refund of fee you have received for this liability period.

Line 17

Overpayment. If Line 16 is **greater than** Line 15, Column B, write the difference on Line 17. The difference is the amount you overpaid.

Line 18

Underpayment. If Line 16 is **less than** Line 15, Column B, write the difference on Line 18. This amount is your underpayment. Please pay this amount at the time you file this return. We will bill you for any additional fee, penalty, and interest that is due. Write the amount of your underpayment on the line provided on the front of the return.

Part 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.